

**United States Court of Appeals**  
**FOR THE EIGHTH CIRCUIT**

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No. 01-2151

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United States of America,

Appellee,

v.

Alice Langrehr and Harvey A.  
Langrehr, in their own capacity and  
as executors and trustees; Cheryl  
Langrehr,

Appellants,

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Appeal from the United States  
District Court for the  
District of Nebraska.

**[UNPUBLISHED]**

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Submitted: October 5, 2001

Filed: October 10, 2001

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Before WOLLMAN, Chief Judge, BOWMAN and LOKEN, Circuit Judges.

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PER CURIAM.

The United States brought this action against Alice, Cheryl, and Harvey A. Langrehr (the Langrehrs) and others to reduce federal tax assessments to judgment and to foreclose on certain real property. The district court<sup>1</sup> entered a default

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<sup>1</sup>The HONORABLE RICHARD G. KOPF, Chief Judge of the United States District Court for the District of Nebraska, adopting the report and recommendation of the HONORABLE DAVID L. PIESTER, United States Magistrate Judge.

judgment against the Langrehrs after they failed to respond to written discovery despite the court's order to do so. The Langrehrs appeal, arguing the district court lacked jurisdiction and failed to protect their Fifth Amendment rights.

The district court had jurisdiction because the Langrehrs conceded they were domiciled in Nebraska and the federal income tax applies to residents as well as citizens. See 26 C.F.R. § 1.1-1(a); United States v. Jagim, 978 F.2d 1032, 1036 (8th Cir. 1992), cert. denied, 508 U.S. 952 (1993). The Langrehrs did not raise a substantial threat of self-incrimination in the objections to written discovery that the district court concluded were frivolous and in violation of its prior discovery order. Upon careful review of the record, we find no abuse of discretion in the entry of default judgment. See Fed. R. Civ. P. 37(b)(2)(C); Anderson v. Home Ins. Co., 724 F.2d 82, 84 (8th Cir. 1983).

Accordingly, we affirm. We deny the government's motion for sanctions.

A true copy.

Attest:

CLERK, U. S. COURT OF APPEALS, EIGHTH CIRCUIT.